

Filed for intro on 02/01/2000

SENATE BILL 3004
By Cooper

AN ACT to amend Tennessee Code Annotated, Title 38, Chapter 8; Title 40, Chapter 11 and Title 67, Chapter 4, relative to tax on bail bonds and disposition of revenue from such tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by adding the following new part:

67-4-2201. This part may be cited and referred to as the "Bail Bond Tax and Supplemental Law Enforcement Pay and Funding Act of 2000."

67-4-2202. The tax herein imposed is a state tax for state purposes only and no county or municipality or taxing district shall have power to levy any like tax.

67-4-2203. The supervision and collection of the tax imposed by this part is under the direction of the department of revenue, and the department has the authority and power to prescribe forms upon which individuals and entities required to collect and remit the tax imposed shall make reports of such facts and information as will enable the commissioner to ascertain the correctness of the amount reported and paid by such individuals and entities.

67-4-2204. A tax is hereby imposed on all bail bonds in this state, as provided in Title 40, Chapter 11, in the amount of five dollars (\$5.00) per bail bond. For purposes of this part, an increase or decrease in the amount of an existing bail bond shall not constitute a new bail bond, provided, that if a bail bond is sought pending appeal of a conviction, an additional tax of five dollars (\$5.00) shall be owed on such bond, even if the bond is a continuation of a previous bond.

67-4-2205. Payment of the tax imposed by this part shall be a condition precedent to the validity of any bail bond under Title 40, Chapter 11. No bond shall issue unless the tax has been paid.

67-4-2206. It shall be the duty of the bail bondsman to collect the tax imposed by this part and to remit the tax to the department of revenue in such manner as the department may determine.

67-4-2207. All taxes collected under this part shall be maintained in a segregated account within the department of revenue and distributed as follows:

(a) Subject to availability, such funds as are necessary to increase the salary supplement provided in Section 38-8-111(a)(1) from six hundred dollars (\$600) for any one (1) year to one thousand two hundred dollars (\$1,200) for any one (1) year for all police officers entitled to receive supplemental salary under that section.

(b) Subject to availability after the distributions provided in subsection (a), two hundred fifty thousand dollars (\$250,000) per year, or, if that amount is not available, such lesser amount as may be available, to the Jerry F. Agee Tennessee law enforcement training academy.

SECTION 2. Tennessee Code Annotated, Section 38-8-111(a), is amended by deleting in subdivision (1) the language "six hundred dollars (\$600)" wherever it appears and substituting instead the language "one thousand two hundred dollars (\$1,200)".

Tennessee Code Annotated, Section 38-8-111(a), is further amended by inserting in subdivision (1) after the language "as any other qualified officer, subject to" the language "the availability of funds under Title 67, Chapter 4, Part 22, and".

Tennessee Code Annotated, Section 38-8-111(a), is further amended by adding the following sentence at the end of subdivision (1):

To the extent that sufficient funds are not available to pay a salary supplement in the amount of one thousand two hundred dollars (\$1,200) for each police officer who has completed a training course under this section, the funds available for supplemental salary payments shall be apportioned on a per capita basis for each police officer who has completed the training as of June 30 of any calendar year.

SECTION 3. Tennessee Code Annotated, Section 38-8-111(c), is amended by deleting the language "No" and inserting instead the language "Except as provided in Title 67, Chapter 4, Part 22, no".

SECTION 4. Tennessee Code Annotated, Section 40-11-125(a), is amended by inserting the following new subdivision:

(4) Has violated Title 67, Chapter 4, Part 22.

SECTION 5. This act shall take effect July 1, 2000, the public welfare requiring it.